

EXHIBIT NN



BEST VALUE 2005 REV 550 Fan

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BRP SKI-DOO

As if anyone didn't think Ski-Doo was going to take the REV chassis into every corner of their product line. Okay, maybe this was a no-brainer from a predictability standpoint but we're here to tell you: the execution, performance and value of this all-new model for '05 made it one of our easiest picks.

Here's the deal. The REV is rocking the sno-mo-industry. The "rider forward" concept, as Supertrax aptly coined it, works too well to ignore. Pilots are better isolated from impacts, can react to changing terrain much quicker and the REV's unique handling allows for a new way to carve white top. In a nutshell, the REV rules. Here's one better. Take another 30 to 40 pounds out of the already light liquid cooled REV fleet and toss in a meaty, cylinder reed 550cc mill. Strip off some pricey stuff like a tach, Precision Skis and techy shocks and give it full-on MX-Z REV graphics. You'll end up with the neatest low-buck sled available in 2005. There's way too much value here for the money and the level of performance the new MX-Z 550 Fan delivers is outstanding.

We found the sled could be thrown into tight trails with abandon

and almost unbelievably - if the trails remained tight - the 550 Fanster could keep a 600 HO REV in its cross hairs. While the cheapo shocks are decidedly not capable of snocross feats, the REV platform's unique ability to keep the rider in the middle of the sled in humps produces, not just an acceptable but, an incredible ride.

If there was ever a time in the history of this sport when snowmobilers needed a really, really good low priced sled, it's right now. Everyone agrees the cost of insurance, maintenance and fuel has been escalating at a blinding rate the past decade - but snowmobile price tags are flat-out skyrocketing. It's time for a snowmobile like the 550F. Furthermore, Ski-Doo has perfectly captured the essence of what an entry level sled should be: a catalyst to anchor a family to a particular brand. We think owners will hang onto their REV 550 and buy a second, more powerful REV, then a third, then another.

This sled isn't just about value, it performs way beyond our expectations and, in our view, redefines what a price point sled can be. Kudos to Ski-Doo for starting with a fresh sheet of paper to create this REV variant...what a concept! - Mark Lester

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YAMAHA MOTOR CORPORATION

MOST SIGNIFICANT 2005 RS Vector

Think about seeing the future in a crystal ball. If we could see what kinds of sleds we'll be buying five years from now, we'd see at some time in the past, perhaps in 2005, there was a turning point. What 2005 model made a significant impact on the snowmobile industry and was the apex of the corner everything turned on? There's a strong argument for Ski-Doo's REV. It began the rider forward, centralized mass trend everyone's scrambling to get a piece of. Agreed, this chassis layout is destined to be the future but... it was introduced three years ago.

There's more, though - and it's really important. We're being legislated into a corner. EPA emission regulations are looming - it's undeniable the snowmobile industry will have to adapt and comply with some extremely harsh environmental guidelines by 2010. The first stage is next year, 2006. Whether or not the 2-stroke engine will sur-

vive these long term regulations is entirely up to the industry. Its ability to innovate more clean-air 2-strokes and develop acceptable technology without compromising what makes snowmobiles great is critical.

Frankly, looking at it realistically, in this calendar year, the best bet for 2010 compliance is the 4-stroke engine. Even without electronic fuel injection these engines come mighty close to complying. The problem so far has been one of delivery - delivery of 4-stroke sleds able to meet the criteria snowmobilers demand. All the aspects

